

## **6-33/400.10 Internal Revenue Tax Lien**

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person. ([26 USC 6321](#)) A United States Internal Revenue lien arises "at the time the assessment is made" and shall continue until the liability for the amount is satisfied or becomes unenforceable. ([26 USC 6322](#)) (see also [CCP 2100](#), [2101](#))

---